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May 3, 2012

The Public Service Commission of South Carolina
P.O. Drawer 11649
Columbia, South Carolina 29211

Re: **IPC Network Services, Inc.**
FEIN#:
Docket No.: 2012-136-C
Order No.: 2012-262

Dear Sir/Madame:

In regard to Docket No.: 2012-136-C, IPC Network Services, Inc. does not offer switched access and is therefore not subject to tariff filings. If you have any questions do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Shawn Blake-Franklin", with a long horizontal stroke extending to the right.

Shawn Blake-Franklin
Sales Tax Accountant
(O) 201-253-2038
(F) 201-253-2361
Email: shawn.blake-franklin@ipc.com

Cc: Donna Palumbo